

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name: Jackson County

Unit Code: 039/000/00

County: JACKSON

Fiscal Year End:

11/30/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$33,781,427

Equalized Assessed Valuation:

\$540,804,172

Population:

57,778

Employees:

Full Time:

419

Part Time:

79

Salaries Paid:

\$14,649,481

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$12,276,110	\$14,403,305	\$7,989,910
Per Capita Beginning Fund Balance:	\$212	\$307	\$272
Revenue Collected During FY 06:	\$14,045,780	\$20,944,681	\$12,188,328
Expenditures During FY 06:	\$14,035,349	\$19,814,741	\$11,887,716
Per Capita Revenue:	\$243	\$432	\$425
Per Capita Expenditures:	\$243	\$415	\$411
Revenues over (under) Expenditures:	\$10,431	\$1,129,940	\$576,476
Ratio of Fund Balance to Expenditures:	86.96%	79.72%	73.44%
Ending Fund Balance for FY 06:	\$12,205,645	\$15,306,351	\$8,182,241
Per Capita Ending Fund Balance:	\$211	\$324	\$295

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$11,584,898	\$4,524,332	\$822,750
Total Unrestricted Net Assets:	\$460,341	\$10,922,893	\$6,492,160

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$682,376	\$7,018,014	\$1,437,095
Per Capita Debt:	\$12	\$104	\$40
General Obligation Debt over EAV:	0.00%	0.33%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$4,978,908	\$3,234,313	\$
Per Capita Beginning Retained Earnings for FY 06:	\$86	\$32	\$
Revenue Collected During FY 06:	\$11,420,951	\$1,870,308	\$
Expenditures During FY 06:	\$10,678,799	\$1,998,791	\$
Per Capita Revenue:	\$198	\$35	\$
Per Capita Expenditures:	\$185	\$35	\$
Operating Income (loss):	\$742,152	-\$128,483	\$
Ratio of Retained Earnings to Expenditures:	49.55%	92.95%	0.00%
Ending Retained Earnings for FY 06:	\$5,291,060	\$3,223,826	\$
Per Capita Ending Retained Earnings:	\$92	\$33	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 0 and 10,000

Local Government Profile

Unit Name: Jasper County

Unit Code: 040/000/00

County: JASPER

Fiscal Year End:

11/30/2006

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$8,076,032

Equalized Assessed Valuation:

\$209,927,115

Population:

9,880

Employees:

Full Time:

84

Part Time:

30

Salaries Paid:

\$3,439,139

Blended Component Units

Number Submitted = 1

Health Department

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$4,258,801	\$3,248,793	\$3,337,445
Per Capita Beginning Fund Balance:	\$431	\$913	\$453
Revenue Collected During FY 06:	\$7,675,427	\$4,332,693	\$3,886,029
Expenditures During FY 06:	\$7,203,241	\$4,181,990	\$3,623,143
Per Capita Revenue:	\$777	\$956	\$612
Per Capita Expenditures:	\$729	\$962	\$593
Revenues over (under) Expenditures:	\$472,186	\$150,703	\$225,795
Ratio of Fund Balance to Expenditures:	65.99%	91.91%	72.57%
Ending Fund Balance for FY 06:	\$4,753,519	\$3,443,553	\$3,417,917
Per Capita Ending Fund Balance:	\$481	\$961	\$475

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$4,307,046	\$1,131,503	\$285,644
Total Unrestricted Net Assets:	\$446,473	\$1,894,211	\$1,965,747



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$484,397	\$116,573	\$38,268
Per Capita Debt:	\$49	\$23	\$7
General Obligation Debt over EAV:	0.00%	0.00%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$792,277	\$154,750	\$
Per Capita Beginning Retained Earnings for FY 06:	\$80	\$49	\$
Revenue Collected During FY 06:	\$1,579,805	\$325,895	\$
Expenditures During FY 06:	\$1,442,144	\$321,044	\$
Per Capita Revenue:	\$160	\$100	\$
Per Capita Expenditures:	\$146	\$96	\$
Operating Income (loss):	\$137,661	\$4,851	\$
Ratio of Retained Earnings to Expenditures:	64.48%	43.47%	0.00%
Ending Retained Earnings for FY 06:	\$929,938	\$159,601	\$
Per Capita Ending Retained Earnings:	\$94	\$52	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name: **Jefferson County**

Unit Code: **041/000/00**

County: **JEFFERSON**

Fiscal Year End:

11/30/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$12,592,831

Equalized Assessed Valuation:

\$417,004,358

Population:

40,389

Employees:

Full Time:

156

Part Time:

8

Salaries Paid:

\$5,279,844

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$2,445,372	\$14,403,305	\$7,989,910
Per Capita Beginning Fund Balance:	\$61	\$307	\$272
Revenue Collected During FY 06:	\$15,592,313	\$20,944,681	\$12,188,328
Expenditures During FY 06:	\$12,643,066	\$19,814,741	\$11,887,716
Per Capita Revenue:	\$386	\$432	\$425
Per Capita Expenditures:	\$313	\$415	\$411
Revenues over (under) Expenditures:	\$2,949,247	\$1,129,940	\$576,476
Ratio of Fund Balance to Expenditures:	32.81%	79.72%	73.44%
Ending Fund Balance for FY 06:	\$4,148,059	\$15,306,351	\$8,182,241
Per Capita Ending Fund Balance:	\$103	\$324	\$295

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$7,449,280	\$4,524,332	\$822,750
Total Unrestricted Net Assets:	-\$4,421,386	\$10,922,893	\$6,492,160



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$17,740,043	\$7,018,014	\$1,437,095
Per Capita Debt:	\$439	\$104	\$40
General Obligation Debt over EAV:	0.00%	0.33%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$3,234,313	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$32	\$
Revenue Collected During FY 06:	\$	\$1,870,308	\$
Expenditures During FY 06:	\$	\$1,998,791	\$
Per Capita Revenue:	\$	\$35	\$
Per Capita Expenditures:	\$	\$35	\$
Operating Income (loss):	\$	-\$128,483	\$
Ratio of Retained Earnings to Expenditures:	0.00%	92.95%	0.00%
Ending Retained Earnings for FY 06:	\$	\$3,223,826	\$
Per Capita Ending Retained Earnings:	\$	\$33	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name: **Jersey County**

Unit Code: **042/000/00**

County: **JERSEY**

Fiscal Year End:

11/30/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$10,178,618

Equalized Assessed Valuation:

\$273,054,110

Population:

21,668

Employees:

Full Time:

73

Part Time:

22

Salaries Paid:

\$2,868,460

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$7,989,910	\$14,403,305	\$7,989,910
Per Capita Beginning Fund Balance:	\$369	\$307	\$272
Revenue Collected During FY 06:	\$7,795,449	\$20,944,681	\$12,188,328
Expenditures During FY 06:	\$6,767,776	\$19,814,741	\$11,887,716
Per Capita Revenue:	\$360	\$432	\$425
Per Capita Expenditures:	\$312	\$415	\$411
Revenues over (under) Expenditures:	\$1,027,673	\$1,129,940	\$576,476
Ratio of Fund Balance to Expenditures:	133.24%	79.72%	73.44%
Ending Fund Balance for FY 06:	\$9,017,583	\$15,306,351	\$8,182,241
Per Capita Ending Fund Balance:	\$416	\$324	\$295

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$4,524,332	\$822,750
Total Unrestricted Net Assets:	\$8,118,791	\$10,922,893	\$6,492,160



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$1,260,000	\$7,018,014	\$1,437,095
Per Capita Debt:	\$58	\$104	\$40
General Obligation Debt over EAV:	0.46%	0.33%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$3,234,313	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$32	\$
Revenue Collected During FY 06:	\$	\$1,870,308	\$
Expenditures During FY 06:	\$	\$1,998,791	\$
Per Capita Revenue:	\$	\$35	\$
Per Capita Expenditures:	\$	\$35	\$
Operating Income (loss):	\$	-\$128,483	\$
Ratio of Retained Earnings to Expenditures:	0.00%	92.95%	0.00%
Ending Retained Earnings for FY 06:	\$	\$3,223,826	\$
Per Capita Ending Retained Earnings:	\$	\$33	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name: Jo Daviess County

Unit Code: 043/000/00

County: JO DAVIESS

Fiscal Year End:

11/30/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$16,366,714

Equalized Assessed Valuation:

\$598,865,217

Population:

22,580

Employees:

Full Time:

147

Part Time:

28

Salaries Paid:

\$4,985,965

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$10,408,896	\$14,403,305	\$7,989,910
Per Capita Beginning Fund Balance:	\$461	\$307	\$272
Revenue Collected During FY 06:	\$12,857,431	\$20,944,681	\$12,188,328
Expenditures During FY 06:	\$12,933,486	\$19,814,741	\$11,887,716
Per Capita Revenue:	\$569	\$432	\$425
Per Capita Expenditures:	\$573	\$415	\$411
Revenues over (under) Expenditures:	-\$76,055	\$1,129,940	\$576,476
Ratio of Fund Balance to Expenditures:	79.91%	79.72%	73.44%
Ending Fund Balance for FY 06:	\$10,335,571	\$15,306,351	\$8,182,241
Per Capita Ending Fund Balance:	\$458	\$324	\$295

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$1,975,500	\$4,524,332	\$822,750
Total Unrestricted Net Assets:	\$8,363,843	\$10,922,893	\$6,492,160

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$	\$7,018,014	\$1,437,095
Per Capita Debt:	\$	\$104	\$40
General Obligation Debt over EAV:	0.00%	0.33%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$3,234,313	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$32	\$
Revenue Collected During FY 06:	\$	\$1,870,308	\$
Expenditures During FY 06:	\$	\$1,998,791	\$
Per Capita Revenue:	\$	\$35	\$
Per Capita Expenditures:	\$	\$35	\$
Operating Income (loss):	\$	-\$128,483	\$
Ratio of Retained Earnings to Expenditures:	0.00%	92.95%	0.00%
Ending Retained Earnings for FY 06:	\$	\$3,223,826	\$
Per Capita Ending Retained Earnings:	\$	\$33	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name: **Johnson County**

Unit Code: **044/000/00**

County: **JOHNSON**

Fiscal Year End:

11/30/2006

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$5,709,087

Equalized Assessed Valuation:

\$84,064,207

Population:

13,200

Employees:

Full Time:

69

Part Time:

28

Salaries Paid:

\$2,120,133

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$7,013,332	\$14,403,305	\$7,989,910
Per Capita Beginning Fund Balance:	\$531	\$307	\$272
Revenue Collected During FY 06:	\$6,819,009	\$20,944,681	\$12,188,328
Expenditures During FY 06:	\$7,772,192	\$19,814,741	\$11,887,716
Per Capita Revenue:	\$517	\$432	\$425
Per Capita Expenditures:	\$589	\$415	\$411
Revenues over (under) Expenditures:	-\$953,183	\$1,129,940	\$576,476
Ratio of Fund Balance to Expenditures:	99.50%	79.72%	73.44%
Ending Fund Balance for FY 06:	\$7,733,380	\$15,306,351	\$8,182,241
Per Capita Ending Fund Balance:	\$586	\$324	\$295

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$5,474,563	\$4,524,332	\$822,750
Total Unrestricted Net Assets:	\$611,428	\$10,922,893	\$6,492,160



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$3,045,985	\$7,018,014	\$1,437,095
Per Capita Debt:	\$231	\$104	\$40
General Obligation Debt over EAV:	2.58%	0.33%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$93,020	\$3,234,313	\$
Per Capita Beginning Retained Earnings for FY 06:	\$7	\$32	\$
Revenue Collected During FY 06:	\$273,079	\$1,870,308	\$
Expenditures During FY 06:	\$323,804	\$1,998,791	\$
Per Capita Revenue:	\$21	\$35	\$
Per Capita Expenditures:	\$25	\$35	\$
Operating Income (loss):	-\$50,725	-\$128,483	\$
Ratio of Retained Earnings to Expenditures:	23.14%	92.95%	0.00%
Ending Retained Earnings for FY 06:	\$74,913	\$3,223,826	\$
Per Capita Ending Retained Earnings:	\$6	\$33	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Greater than 275,000

Local Government Profile

Unit Name: Kane County

Unit Code: 045/000/00

County: KANE

Fiscal Year End:

11/30/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$286,205,088

Equalized Assessed Valuation:

\$12,390,090,594

Population:

482,113

Employees:

Full Time:

1,304

Part Time:

85

Salaries Paid:

\$52,320,405

Blended Component Units

Number Submitted = 1

Forest Preserve Dist

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$107,638,943	\$127,438,780	\$101,286,685
Per Capita Beginning Fund Balance:	\$223	\$239	\$249
Revenue Collected During FY 06:	\$149,743,407	\$216,350,048	\$194,941,858
Expenditures During FY 06:	\$133,066,825	\$199,564,605	\$177,995,759
Per Capita Revenue:	\$311	\$396	\$385
Per Capita Expenditures:	\$276	\$353	\$340
Revenues over (under) Expenditures:	\$16,676,582	\$16,785,440	\$16,946,099
Ratio of Fund Balance to Expenditures:	84.96%	73.42%	76.87%
Ending Fund Balance for FY 06:	\$113,047,635	\$137,386,893	\$111,505,748
Per Capita Ending Fund Balance:	\$234	\$260	\$265

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$46,264,342	\$59,511,193	\$63,694,687
Total Unrestricted Net Assets:	\$137,912,282	\$123,558,077	\$140,858,751

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$267,883,428	\$232,828,508	\$263,802,342
Per Capita Debt:	\$556	\$419	\$396
General Obligation Debt over EAV:	1.76%	0.71%	0.48%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$34,669,683	\$73,749,159	\$24,964,635
Per Capita Beginning Retained Earnings for FY 06:	\$72	\$111	\$63
Revenue Collected During FY 06:	\$8,680,420	\$19,213,144	\$14,160,178
Expenditures During FY 06:	\$3,636,784	\$19,823,959	\$12,935,630
Per Capita Revenue:	\$18	\$35	\$44
Per Capita Expenditures:	\$8	\$34	\$41
Operating Income (loss):	\$5,043,636	-\$610,815	-\$474,951
Ratio of Retained Earnings to Expenditures:	1046.01%	373.03%	206.37%
Ending Retained Earnings for FY 06:	\$38,041,216	\$73,761,504	\$28,853,791
Per Capita Ending Retained Earnings:	\$79	\$113	\$71

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name: **Kankakee County**

Unit Code: **046/000/00**

County: **KANKAKEE**

Fiscal Year End:

11/30/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$86,506,472

Equalized Assessed Valuation:

\$1,905,050,370

Population:

109,090

Employees:

Full Time:

531

Part Time:

91

Salaries Paid:

\$21,546,773

Blended Component Units

Number Submitted = 3

911 System Fee

Health Department

Veterans Administration Commission

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$27,521,832	\$14,403,305	\$7,989,910
Per Capita Beginning Fund Balance:	\$252	\$307	\$272
Revenue Collected During FY 06:	\$48,926,854	\$20,944,681	\$12,188,328
Expenditures During FY 06:	\$50,737,119	\$19,814,741	\$11,887,716
Per Capita Revenue:	\$448	\$432	\$425
Per Capita Expenditures:	\$465	\$415	\$411
Revenues over (under) Expenditures:	-\$1,810,265	\$1,129,940	\$576,476
Ratio of Fund Balance to Expenditures:	50.90%	79.72%	73.44%
Ending Fund Balance for FY 06:	\$25,824,278	\$15,306,351	\$8,182,241
Per Capita Ending Fund Balance:	\$237	\$324	\$295

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$21,345,295	\$4,524,332	\$822,750
Total Unrestricted Net Assets:	\$3,209,493	\$10,922,893	\$6,492,160



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$30,271,454	\$7,018,014	\$1,437,095
Per Capita Debt:	\$277	\$104	\$40
General Obligation Debt over EAV:	0.00%	0.33%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$4,479,468	\$3,234,313	\$
Per Capita Beginning Retained Earnings for FY 06:	\$41	\$32	\$
Revenue Collected During FY 06:	\$2,721,355	\$1,870,308	\$
Expenditures During FY 06:	\$2,495,692	\$1,998,791	\$
Per Capita Revenue:	\$25	\$35	\$
Per Capita Expenditures:	\$23	\$35	\$
Operating Income (loss):	\$225,663	-\$128,483	\$
Ratio of Retained Earnings to Expenditures:	187.92%	92.95%	0.00%
Ending Retained Earnings for FY 06:	\$4,689,906	\$3,223,826	\$
Per Capita Ending Retained Earnings:	\$43	\$33	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name: **Kendall County**

Unit Code: **047/000/00**

County: **KENDALL**

Fiscal Year End:

11/30/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$54,127,467

Equalized Assessed Valuation:

\$2,338,598,389

Population:

88,158

Employees:

Full Time:

165

Part Time:

20

Salaries Paid:

\$13,390,894

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 06:	\$20,407,556	\$14,403,305	\$7,989,910
Per Capita Beginning Fund Balance:	\$231	\$307	\$272
Revenue Collected During FY 06:	\$40,271,817	\$20,944,681	\$12,188,328
Expenditures During FY 06:	\$38,006,831	\$19,814,741	\$11,887,716
Per Capita Revenue:	\$457	\$432	\$425
Per Capita Expenditures:	\$431	\$415	\$411
Revenues over (under) Expenditures:	\$2,264,986	\$1,129,940	\$576,476
Ratio of Fund Balance to Expenditures:	57.68%	79.72%	73.44%
Ending Fund Balance for FY 06:	\$21,921,151	\$15,306,351	\$8,182,241
Per Capita Ending Fund Balance:	\$249	\$324	\$295

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$5,529,601	\$4,524,332	\$822,750
Total Unrestricted Net Assets:	\$17,828,491	\$10,922,893	\$6,492,160

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$11,448,396	\$7,018,014	\$1,437,095
Per Capita Debt:	\$130	\$104	\$40
General Obligation Debt over EAV:	0.00%	0.33%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$3,234,313	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$32	\$
Revenue Collected During FY 06:	\$	\$1,870,308	\$
Expenditures During FY 06:	\$	\$1,998,791	\$
Per Capita Revenue:	\$	\$35	\$
Per Capita Expenditures:	\$	\$35	\$
Operating Income (loss):	\$	-\$128,483	\$
Ratio of Retained Earnings to Expenditures:	0.00%	92.95%	0.00%
Ending Retained Earnings for FY 06:	\$	\$3,223,826	\$
Per Capita Ending Retained Earnings:	\$	\$33	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name: **Knox County**

Unit Code: **048/000/00**

County: **KNOX**

Fiscal Year End:

11/30/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$33,974,081

Equalized Assessed Valuation:

\$610,736,221

Population:

53,884

Employees:

Full Time:

257

Part Time:

146

Salaries Paid:

\$11,526,382

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 06:	\$15,628,886	\$14,403,305	\$7,989,910
Per Capita Beginning Fund Balance:	\$290	\$307	\$272
Revenue Collected During FY 06:	\$17,862,763	\$20,944,681	\$12,188,328
Expenditures During FY 06:	\$18,267,964	\$19,814,741	\$11,887,716
Per Capita Revenue:	\$332	\$432	\$425
Per Capita Expenditures:	\$339	\$415	\$411
Revenues over (under) Expenditures:	-\$405,201	\$1,129,940	\$576,476
Ratio of Fund Balance to Expenditures:	77.46%	79.72%	73.44%
Ending Fund Balance for FY 06:	\$14,150,092	\$15,306,351	\$8,182,241
Per Capita Ending Fund Balance:	\$263	\$324	\$295

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,758,792	\$4,524,332	\$822,750
Total Unrestricted Net Assets:	\$12,799,410	\$10,922,893	\$6,492,160



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$10,987,644	\$7,018,014	\$1,437,095
Per Capita Debt:	\$204	\$104	\$40
General Obligation Debt over EAV:	1.43%	0.33%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$11,737,802	\$3,234,313	\$
Per Capita Beginning Retained Earnings for FY 06:	\$218	\$32	\$
Revenue Collected During FY 06:	\$10,473,525	\$1,870,308	\$
Expenditures During FY 06:	\$8,889,067	\$1,998,791	\$
Per Capita Revenue:	\$194	\$35	\$
Per Capita Expenditures:	\$165	\$35	\$
Operating Income (loss):	\$1,584,458	-\$128,483	\$
Ratio of Retained Earnings to Expenditures:	161.92%	92.95%	0.00%
Ending Retained Earnings for FY 06:	\$14,393,553	\$3,223,826	\$
Per Capita Ending Retained Earnings:	\$267	\$33	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Greater than 275,000

Local Government Profile

Unit Name: Lake County

Unit Code: 049/000/00

County: Lake

Fiscal Year End:

11/30/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$617,385,341

Equalized Assessed Valuation:

\$25,169,721,641

Population:

723,591

Employees:

Full Time:

2,520

Part Time:

343

Salaries Paid:

\$146,282,948

Blended Component Units

Number Submitted = 4

ETSB

Forest Preserve District

Forest Preserve enterprise

Public Building Commission

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$229,467,765	\$127,438,780	\$101,286,685
Per Capita Beginning Fund Balance:	\$317	\$239	\$249
Revenue Collected During FY 06:	\$329,638,644	\$216,350,048	\$194,941,858
Expenditures During FY 06:	\$319,120,292	\$199,564,605	\$177,995,759
Per Capita Revenue:	\$456	\$396	\$385
Per Capita Expenditures:	\$441	\$353	\$340
Revenues over (under) Expenditures:	\$10,518,352	\$16,785,440	\$16,946,099
Ratio of Fund Balance to Expenditures:	78.96%	73.42%	76.87%
Ending Fund Balance for FY 06:	\$251,978,007	\$137,386,893	\$111,505,748
Per Capita Ending Fund Balance:	\$348	\$260	\$265

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$67,864,262	\$59,511,193	\$63,694,687
Total Unrestricted Net Assets:	\$201,024,111	\$123,558,077	\$140,858,751

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$291,625,177	\$232,828,508	\$263,802,342
Per Capita Debt:	\$403	\$419	\$396
General Obligation Debt over EAV:	0.92%	0.71%	0.48%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$277,768,920	\$73,749,159	\$24,964,635
Per Capita Beginning Retained Earnings for FY 06:	\$384	\$111	\$63
Revenue Collected During FY 06:	\$38,692,643	\$19,213,144	\$14,160,178
Expenditures During FY 06:	\$39,642,544	\$19,823,959	\$12,935,630
Per Capita Revenue:	\$53	\$35	\$44
Per Capita Expenditures:	\$55	\$34	\$41
Operating Income (loss):	-\$949,901	-\$610,815	-\$474,951
Ratio of Retained Earnings to Expenditures:	686.49%	373.03%	206.37%
Ending Retained Earnings for FY 06:	\$272,143,001	\$73,761,504	\$28,853,791
Per Capita Ending Retained Earnings:	\$376	\$113	\$71

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name: **Lasalle County**

Unit Code: **050/000/00** County: **LASALLE**

Fiscal Year End: **11/30/2006**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$67,872,939**

Equalized Assessed Valuation: **\$1,981,988,738**

Population: **113,065**

Employees:

Full Time: **530**

Part Time: **10**

Salaries Paid: **\$18,782,150**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$22,601,394	\$14,403,305	\$7,989,910
Per Capita Beginning Fund Balance:	\$200	\$307	\$272
Revenue Collected During FY 06:	\$59,470,281	\$20,944,681	\$12,188,328
Expenditures During FY 06:	\$51,573,752	\$19,814,741	\$11,887,716
Per Capita Revenue:	\$526	\$432	\$425
Per Capita Expenditures:	\$456	\$415	\$411
Revenues over (under) Expenditures:	\$7,896,529	\$1,129,940	\$576,476
Ratio of Fund Balance to Expenditures:	61.03%	79.72%	73.44%
Ending Fund Balance for FY 06:	\$31,474,569	\$15,306,351	\$8,182,241
Per Capita Ending Fund Balance:	\$278	\$324	\$295

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$7,419,900	\$4,524,332	\$822,750
Total Unrestricted Net Assets:	\$24,054,689	\$10,922,893	\$6,492,160



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$12,076,886	\$7,018,014	\$1,437,095
Per Capita Debt:	\$107	\$104	\$40
General Obligation Debt over EAV:	0.55%	0.33%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	-\$83,770	\$3,234,313	\$
Per Capita Beginning Retained Earnings for FY 06:	-\$1	\$32	\$
Revenue Collected During FY 06:	\$5,566,641	\$1,870,308	\$
Expenditures During FY 06:	\$5,399,351	\$1,998,791	\$
Per Capita Revenue:	\$49	\$35	\$
Per Capita Expenditures:	\$48	\$35	\$
Operating Income (loss):	\$167,290	-\$128,483	\$
Ratio of Retained Earnings to Expenditures:	1.55%	92.95%	0.00%
Ending Retained Earnings for FY 06:	\$83,520	\$3,223,826	\$
Per Capita Ending Retained Earnings:	\$1	\$33	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name: **Lawrence County**

Unit Code: **051/000/00**

County: **LAWRENCE**

Fiscal Year End:

11/30/2006

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$4,641,595

Equalized Assessed Valuation:

\$94,255,978

Population:

15,930

Employees:

Full Time:

43

Part Time:

9

Salaries Paid:

\$1,512,931

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$3,561,287	\$14,403,305	\$7,989,910
Per Capita Beginning Fund Balance:	\$224	\$307	\$272
Revenue Collected During FY 06:	\$6,608,800	\$20,944,681	\$12,188,328
Expenditures During FY 06:	\$5,491,472	\$19,814,741	\$11,887,716
Per Capita Revenue:	\$415	\$432	\$425
Per Capita Expenditures:	\$345	\$415	\$411
Revenues over (under) Expenditures:	\$1,117,328	\$1,129,940	\$576,476
Ratio of Fund Balance to Expenditures:	85.45%	79.72%	73.44%
Ending Fund Balance for FY 06:	\$4,692,255	\$15,306,351	\$8,182,241
Per Capita Ending Fund Balance:	\$295	\$324	\$295

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$523,613	\$4,524,332	\$822,750
Total Unrestricted Net Assets:	\$4,142,508	\$10,922,893	\$6,492,160

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$1,650,783	\$7,018,014	\$1,437,095
Per Capita Debt:	\$104	\$104	\$40
General Obligation Debt over EAV:	0.00%	0.33%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$368,548	\$3,234,313	\$
Per Capita Beginning Retained Earnings for FY 06:	\$23	\$32	\$
Revenue Collected During FY 06:	\$258,081	\$1,870,308	\$
Expenditures During FY 06:	\$234,474	\$1,998,791	\$
Per Capita Revenue:	\$16	\$35	\$
Per Capita Expenditures:	\$15	\$35	\$
Operating Income (loss):	\$23,607	-\$128,483	\$
Ratio of Retained Earnings to Expenditures:	167.25%	92.95%	0.00%
Ending Retained Earnings for FY 06:	\$392,155	\$3,223,826	\$
Per Capita Ending Retained Earnings:	\$25	\$33	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name: Lee County

Unit Code: 052/000/00

County: LEE

Fiscal Year End:

11/30/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$15,637,710

Equalized Assessed Valuation:

\$551,656,956

Population:

35,669

Employees:

Full Time:

142

Part Time:

78

Salaries Paid:

\$6,093,956

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$7,075,686	\$14,403,305	\$7,989,910
Per Capita Beginning Fund Balance:	\$198	\$307	\$272
Revenue Collected During FY 06:	\$15,114,001	\$20,944,681	\$12,188,328
Expenditures During FY 06:	\$12,867,747	\$19,814,741	\$11,887,716
Per Capita Revenue:	\$424	\$432	\$425
Per Capita Expenditures:	\$361	\$415	\$411
Revenues over (under) Expenditures:	\$2,246,254	\$1,129,940	\$576,476
Ratio of Fund Balance to Expenditures:	60.55%	79.72%	73.44%
Ending Fund Balance for FY 06:	\$7,791,408	\$15,306,351	\$8,182,241
Per Capita Ending Fund Balance:	\$218	\$324	\$295

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$4,524,332	\$822,750
Total Unrestricted Net Assets:	\$9,070,049	\$10,922,893	\$6,492,160

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$2,171,799	\$7,018,014	\$1,437,095
Per Capita Debt:	\$61	\$104	\$40
General Obligation Debt over EAV:	0.26%	0.33%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$	\$3,234,313	\$
Per Capita Beginning Retained Earnings for FY 06:	\$	\$32	\$
Revenue Collected During FY 06:	\$	\$1,870,308	\$
Expenditures During FY 06:	\$	\$1,998,791	\$
Per Capita Revenue:	\$	\$35	\$
Per Capita Expenditures:	\$	\$35	\$
Operating Income (loss):	\$	-\$128,483	\$
Ratio of Retained Earnings to Expenditures:	0.00%	92.95%	0.00%
Ending Retained Earnings for FY 06:	\$	\$3,223,826	\$
Per Capita Ending Retained Earnings:	\$	\$33	\$

FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name: Livingston County

Unit Code: 053/000/00

County: LIVINGSTON

Fiscal Year End:

11/30/2006

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$36,624,912

Equalized Assessed Valuation:

\$532,951,044

Population:

38,658

Employees:

Full Time:

260

Part Time:

311

Salaries Paid:

\$8,944,876

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 06:	\$22,302,472	\$14,403,305	\$7,989,910
Per Capita Beginning Fund Balance:	\$577	\$307	\$272
Revenue Collected During FY 06:	\$17,369,056	\$20,944,681	\$12,188,328
Expenditures During FY 06:	\$16,602,224	\$19,814,741	\$11,887,716
Per Capita Revenue:	\$449	\$432	\$425
Per Capita Expenditures:	\$429	\$415	\$411
Revenues over (under) Expenditures:	\$766,832	\$1,129,940	\$576,476
Ratio of Fund Balance to Expenditures:	135.55%	79.72%	73.44%
Ending Fund Balance for FY 06:	\$22,503,759	\$15,306,351	\$8,182,241
Per Capita Ending Fund Balance:	\$582	\$324	\$295

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$4,524,332	\$822,750
Total Unrestricted Net Assets:	\$43,612,299	\$10,922,893	\$6,492,160



FISCAL YEAR 2006

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 06:	\$1,075,431	\$7,018,014	\$1,437,095
Per Capita Debt:	\$28	\$104	\$40
General Obligation Debt over EAV:	0.00%	0.33%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 06:	\$1,914,709	\$3,234,313	\$
Per Capita Beginning Retained Earnings for FY 06:	\$50	\$32	\$
Revenue Collected During FY 06:	\$4,080,904	\$1,870,308	\$
Expenditures During FY 06:	\$5,012,277	\$1,998,791	\$
Per Capita Revenue:	\$106	\$35	\$
Per Capita Expenditures:	\$130	\$35	\$
Operating Income (loss):	-\$931,373	-\$128,483	\$
Ratio of Retained Earnings to Expenditures:	30.94%	92.95%	0.00%
Ending Retained Earnings for FY 06:	\$1,550,606	\$3,223,826	\$
Per Capita Ending Retained Earnings:	\$40	\$33	\$